

Exhibit C

Kasper, Gregory

From: Liubicic, Robert <RLiubicic@milbank.com>
Sent: Monday, December 10, 2012 4:33 PM
To: McKenna, Stephen C.; Lee, Randall (Randall.Lee@wilmerhale.com); Kurzban, Jessica (Jessica.Kurzban@wilmerhale.com); Yates, Jessica (jyates@swlaw.com); Valentine, John (John.Valentine@wilmerhale.com); Marks, Jerry L.; Schlesinger, Alisa; Andy Schultz (ASchultz@rodey.com)
Cc: Kasper, Gregory; Bliss, Dugan
Subject: RE: SEC v. Goldstone, et al., inadvertently produced privileged documents

Steve,

We do not intend to return to you any of the PCAOB questionnaires produced by the SEC absent a court order. To the extent any privilege existed as to these documents, that privilege has been waived by the SEC's introduction of these documents in prior SEC depositions and by the use of these materials in depositions in this matter without objection. We believe that returning these questionnaires is particularly unwarranted now given that the scope of the PCAOB privilege is currently before the court through Defendants' Motion to Compel Production of PCAOB Deposition Transcripts and Plaintiff's Notes and Memoranda of Interviews with Non-party Witnesses ("Defendants' Motion to Compel") (Doc. No. 90) and KPMG's Motion to Quash, in Part, or Modify Subpoena to Produce Documents, and for Protective Order (Docket No. 91). As a courtesy, we are willing to refile the Baucom questionnaire, which was filed as an exhibit to Defendants' Motion to Compel, with her date and place of birth, address, phone numbers, and email address redacted. If you would like to meet and confer on this issue, please let us know.

Regards,

- Rob

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From: McKenna, Stephen C. [<mailto:McKennaS@SEC.GOV>]

Sent: Wednesday, December 05, 2012 8:37 PM

To: Lee, Randall (Randall.Lee@wilmerhale.com); Kurzban, Jessica (Jessica.Kurzban@wilmerhale.com); Yates, Jessica (jyates@swlaw.com); Valentine, John (John.Valentine@wilmerhale.com); Marks, Jerry L.; Liubicic, Robert; Schlesinger, Alisa; Andy Schultz (ASchultz@rodey.com)

Cc: Kasper, Gregory; Bliss, Dugan

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Counsel,

In footnote 1 to Defendants' Motion to Compel, Defendants state that "the SEC produced eight PCAOB witness questionnaires to the Defendants as part of its initial disclosures without asserting any privilege or otherwise objecting." The production of those questionnaires, other than the Rinehart and Hall questionnaires, in the over 150,000 documents and 2.4 millions pages produced by the SEC was inadvertent. Rather than notify the SEC that privileged materials had been produced, the Defendants elected to include one of the questionnaires, Ms. Baucom's, as an exhibit to a deposition and now to their motion which was publicly filed with the court. We also note that the questionnaire contains such personal information as Ms. Baucom's date and place of birth, address, phone numbers, and e-mail address, information we would ordinarily expect to be redacted and believe is required to be redacted under electronic filing rules. We did not notice that the questionnaire was protected when it was introduced at Ms. Baucom's

deposition, but that oversight should not waive any privilege or protection. We request that all copies of the PCAOB questionnaires, other than the Rinehart and Hall questionnaires, be returned at this time.

Thank you,



Stephen C. McKenna
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